



Legal Division

Abbott Laboratories
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August 13, 2002

By Fax and FedEx

Mr. Jonathan G. Katz, Secretary,
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549-0609

Dear Mr. Katz:

Pursuant to SEC Order 4-460, enclosed are the statements under oath of the principal executive officer and principal financial officer of Abbott Laboratories. We have included a copy of the Form 8-K that was filed today, which furnishes these certifications and the certifications required by the Sarbanes-Oxley Act of 2002. Please let us know if you have any questions.

Very truly yours,

Brian J. Smith
Divisional Vice President
Domestic Legal Operations
and Assistant Secretary

BJS:pk

Enclosures

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**Statement Under Oath of Principal Executive Officer
and Principal Financial Officer Regarding Facts and
Circumstances Relating to Exchange Act Filings**

I, Thomas C. Freyman, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Abbott Laboratories, and, except as corrected or supplemented in a subsequent covered report:

●no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and

●no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

●Report on Form 10-K for the fiscal year ended December 31, 2001 of Abbott Laboratories;

●all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Abbott Laboratories filed with the Commission subsequent to the filing of the Form 10-K identified above; and

●any amendments to any of the foregoing.

Thomas C. Freyman

Thomas C. Freyman
Senior Vice President, Finance
& Chief Financial Officer

August 13, 2002

Subscribed and sworn to before me
this 13th day of August, 2002

Deborah A. Young
Notary Public

My Commission Expires: 6-22-06

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